

PEATLAND CODE

Validation and Verification Scheme Document V2

April 2026



© Emma Hinchliffe

Copyright © The National Trust for Scotland 2024 as nominee for the UK National Committee of the IUCN.

PEATLAND CODE and the Peatland Code logo are trade marks held by The National Trust for Scotland as nominee for the UK National Committee of the IUCN.

The National Trust for Scotland hereby grants a revocable licence to any party to reproduce this Peatland Code and associated guidance and its previous versions, as amended from time to time subject to the conditions noted below. Any such reproduction of the Peatland Code should acknowledge its source and contain a copyright statement acknowledging the National Trust for Scotland as the holder of the copyright in the Peatland Code. The National Trust for Scotland hereby grants a revocable licence to any party to use the Peatland Code trade marks solely for this purpose. This licence to reproduce does not give any party the right to use the Peatland Code for any commercial purposes or to alter, amend, adapt, change, revise or supplement the Peatland Code, as published from time to time, in any manner or form.

Any individual or organisation wishing to reproduce or otherwise make use of the Peatland Code (or any associated guidance) where such use is for commercial purposes or seeks to alter, amend, adapt, change, revise or supplement the Peatland Code in any manner or form, that individual or organisation must seek written permission by way of a licence from The National Trust for Scotland prior to making such use. It is at the sole discretion of The National Trust for Scotland whether or not a licence will be granted.

If any unauthorised acts are carried out in relation to this copyright work or the Peatland Code trade marks, a civil claim for damages may be made and/or a criminal prosecution may result.

Where we have identified any third party copyright material or information you will need to obtain permission from the copyright holders concerned.

Enquiries relating to the Peatland Code should be sent to: peatlandcode@iucn.org.uk

Contents

Background 4

Normative References 4

Definitions 4

1.0 Becoming an approved Peatland Code VVB..... 5

1.1 Eligibility criteria 5

1.2 Application Process 6

2.0 Managing VVB relationship 6

2.1 Agreement between VVB and IUCN UK PP..... 6

2.2 Communication 6

2.3 Oversight..... 7

3.0 Performance Review 7

4.0 IUCN UK PP requirements for VVBs..... 7

4.1 Materiality 7

4.2 Peatland Code Assessments 8

4.3 Final Opinion 10

4.3.2 Information provided after the opinion statement has been issued 10

4.4 Validation..... 10

4.5 Verification..... 21

5.0 Suspension/Termination and Reinstatement..... 26

5.1 Suspension 26

5.2 Termination..... 27

5.3 Reinstatement 27

6.0 Grievance and Appeals process..... 27

Background

The Validation and Verification bodies (VVBs) are independent third parties that independently validate and verify Peatland Code projects and their greenhouse gas (GHG) assertions. Peatland Code projects and their GHG assertions shall be validated and verified by the VVB to a limited level of assurance¹. ISO 14065:2020 and ISO 14064-3:2019 shall be used as the governing standard for Peatland Code validation and verification delivery.

This document set outs the IUCN UK Peatland Programme requirements for VVBs, including accreditation, and guidelines on Validation and Verification.

Normative References

This document shall be read in conjunction with the following documents:

- Peatland Code v2.1
- Peatland Code Guidance Document v2.1
- Peatland Code Field Protocol v2.1
- Clarification and Minor revisions document for 2.1
- Verification Methodology

Definitions

For the purpose of this document the following definitions apply:

- i) **Shall:** represents a mandatory requirement
- ii) **Should:** represents recommendations or best practices that project developers should aim to implement on their projects
- iii) **May:** represents a course of action permissible by the Peatland Code
- iv) **Validation/Verification Body** – independent organisation appointed to carry out validation and verification of a GHG programme.
- v) **Validation** - The systematic, independent, and documented process for the evaluation of a GHG assertion within a project plan to determine if it conforms to the agreed requirements and if its implementation can be expected to result in the proposed GHG benefit. Undertaken by a validation/verification body.
- vi) **Verification** - The systematic, independent, and documented process for the ongoing evaluation of a project and its GHG assertion against the agreed requirements. Undertaken by a validation/verification body.
- vii) **Validation Opinion** - formal written declaration attesting to the intended user that implementation of the planned GHG project will take place in the given time frame.
- viii) **Verification Opinion**- formal written declaration to the intended user that provides assurance that the responsible party's GHG assertion is stated within the defined level of assurance and materiality in accordance with the applicable verification criteria.

1. There may be an opportunity in the future to assess verification to a reasonable level of assurance if the science and technology allow it.

1.0 Becoming an approved Peatland Code VVB

1.1 Eligibility criteria

Third-party organisations seeking approval as validation/verification bodies (VVBs) for the Peatland Code shall meet the outlined requirements. In exceptional cases, the Executive Board may grant conditional approval to VVBs. However, in most cases if the requirements are not met the organisation will not be accepted as an approved VVB. Only approved/conditional approved VVBs are permitted to carry out validations and verifications for Peatland Code projects.

The Validation/Verification body shall:

- Have a legal entity in the UK and abide by the UK Law and Regulations
- Be accredited under the sectoral scope of Agriculture Forestry Other Land Use (AFOLU) to ISO/IEC 17029:2019 Conformity assessment – General requirements for verification and validation bodies and sector application ISO/14065:2020 General principles and requirements for bodies validating and verifying environmental information.
- Extend the UKAS accreditation (extension of scope) to the Peatland Code within two years of being an approved VVB.
- Have completed the IUCN UK PP conflict of interest form.
- Is not linked or have any affiliation to the UK Land Carbon registry or benefit from the sale of carbon units.
- Meet the Principles for Validation/Verification bodies set out in ISO 17029 4.3

In addition to the ISO 14066:2023, ISO 17029:2019, 4.3.2 Competence, VVB staff and auditors shall have the following skills and expertise:

- Experience of working with environmental standards or specifically with validation/verification or accreditation bodies. *Evidenced by CV, personnel file and record of training courses,*
- Understanding/competency of mapping software and ability to read and understand mapped outputs and use field software. *Evidenced by training course GIS or equivalent QGIS and Merjin Maps and or experience using mapping software detailed in CV.*
- Knowledge and understanding of peatland management practices, including peatland restoration and the ability to distinguish and explain differences between healthy and degraded peatland vegetation communities. This can be evidenced *via, previous experience, training course or degree equivalent in the CV.*

Or

- Field experience (Environmental field experience including surveying, mapping, botanical surveys (Phase 1) of peatland habitats. *Degree or equivalent.*
- Knowledge and understanding of peatland land management practices including peatland management and restoration. *Evidenced by CV, previous experience and record of training courses,*

Or

- Experience of working with land managers, landowners, graziers, statutory bodies such as NatureScot/Peatland Action, and NGOs. *Evidenced by CV, personnel file and record of training courses,*

1.2 Application Process

If the eligibility criteria have been met a VVB may apply to the Peatland Code Executive Board to carry out validation and verifications for the Peatland Code using the [online application form](#). Following Executive Board (conditional) approval, the VVB shall attend a two-day training course on the Peatland Code, delivered by the Peatland Code team.

Once the training has been completed the Peatland Code team will organise bi-weekly meetings with the new VVB to discuss taking on new projects and go through any questions they might have for the first few months. After this, meetings will move to a monthly basis.

2.0 Managing VVB relationship

2.1 Agreement between VVB and IUCN UK PP

The IUCN UK PP has an MoU in place with each of the VVBs which outlines expected ways of working, managing conflict-of-interests and how to address any threats of impartiality. This process is reviewed annually as part of the IUCN UK PP risk policy. Any new VVB shall sign an MoU before engaging with Peatland Code projects. Clarification on the requirements of the Peatland Code may be sought but the decision to award or retract validation/verification rests solely with the appointed body. The Peatland Code Executive Board does, however, retain the rights to terminate, or suspend a VVB should they no longer meet the eligibility requirements or are seen to be involved with malpractice/fraudulent claims.

2.1.1 Verification statements document

The IUCN UK PP does not own the validation/verification statements, and the template provided by IUCN UK PP is merely a guide to help VVB's. It is the responsibility of the VVB to ensure that these statements are correct and they contain all the information required by the ISO standards and references the correct versions ISO and PC versions.

2.2 Communication

The Peatland Code team holds monthly meetings with the VVBs separately to continually monitor their performance and support in any PC related queries. Once a quarter the Peatland Code team meets with all VVBs together to discuss any changes that might affect the validators and to ensure consistency across all the VVBs. The VVBs shall send monthly updates on pending validations and verifications to the Peatland Code team, so they can maintain oversight of all projects as well as waiting times.

VVBs are also members of the Technical Advisory Board (TAB) and Market and Investment Forum which allows them to get up-to-date information on projects, minor revisions, and clarifications for the Peatland Code, as well as advice on auditability of proposed changes to the Peatland Code. Before joining these meetings the staff members will have to agree to the ToR and sign conflict of interest forms which are checked annually as part of the IUCN UK PP conflict of interest policy.

2.3 Oversight

The IUCN UK Peatland Programme requires the validation and verification process to be impartial and carried out consistently across all approved VVBs against the Peatland Code requirements and in accordance with ISO 17029:2019 9.1, ISO 14065: 2020. However, the IUCN UK PP keeps oversight over the VVBs via regular meetings (outlined above) and by checks of validated/verified documents:

A member of the Peatland Code team ensures that no essential information is missing by reviewing the validated/verified documents provided by the VVB. Any findings or discrepancies identified during this review are communicated back to the VVB. Once everything aligns, the IUCN UK PP team grants approval for the validated documents and signed validation or verification statement can be uploaded to the UK Land Carbon Registry. See more details [in final opinion section](#).

3.0 Performance Review

The IUCN UK PP works in collaboration with United Kingdom Accreditation Service (UKAS) to carry out Performance reviews to maintain and where needed improve the quality and efficiency of validation and verification under the Peatland Code. UKAS conducts annual audits of accredited VVBs to ensure the conformity to the ISO standards are still being met which forms part of a systematic review. The VVB shall send IUCN UK PP copies of the UKAS assessment reports as demonstration that this requirement is met.

In addition, the IUCN UK PP will monitor the performance of VVB from the following elements:

- Meeting the requirements set out in the MoU
- Completing validations in a timely manner
- Validation/verification trackers to keep on top of projects that are experiencing delays with the reason and expected timelines
- Completing annual UKAS assessments against the ISO standards and maintaining UKAS accreditation to the ISO standards.
- Backlogs and the reasons

If a VVB fails to comply with UKAS or loses its UKAS accreditation, the Executive Board will review the situation and may suspend the VVB. See section 5 suspensions, terminations, and reinstatements.

4.0 IUCN UK PP requirements for VVBs

The VVB should follow the principles set out in ISO/IEC 17029:2019, 4.2, 4.3 and 9.1 as the basis of Validation and Verification process. Details on the materiality, level of assurance and final opinion can be found in below.

4.1 Materiality

Materiality in the context of GHG projects refers to the significance of errors, omissions, or misrepresentations in GHG data and how these can impact the overall GHG assertion and the resulting opinion statement. Materiality has both qualitative and quantitative aspects. A lack of response from the project proponent regarding a misstatement or non-conformity (see non-conformance section) can also affect the opinion statement.

4.1.1 Materiality Threshold

Material Misstatement: A material misstatement is a non-conformance that materially affects the GHG emission-reduction claim, defined as $\geq 5\%$ of the project's claimable units.

Non-material non-conformances are those affecting <5% of claimable units and may be addressed through corrective actions without affecting the validation or verification outcome.

(See Section 4.2.2 Non-Conformances for classification requirements.)

4.1.2 Material Misstatements Identified at Restoration Validation

If a material misstatement is identified during restoration validation, the project can only proceed to restoration validation if **either** of the following conditions is met:

- The PIUs associated with the affected area are marked as non-delivered, *or*
- Remedial works are carried out on the affected area, and the project start date is amended to the date on which those remedial works are completed.

Validation may only be issued once one of these corrective actions has been fully implemented and evidenced.

See [Restoration Validation Site Visit](#) section for further requirements.

4.1.3 Material Misstatements Identified at Verification

If a material misstatement is identified during verification, the project can only be verified if the following conditions is met:

- Affected units are marked as not delivered from the verification vintage and the non-conformance is addressed before those units can be verified in a subsequent vintage,

Verification may only be issued once the misstatement has been addressed through one of these options.

See [Verification](#) section for further requirements.

4.2 Peatland Code Assessments

Validation and Verification are risk-based processes and shall be carried out in conformance with ISO 14064-3:2019, 7.1.5, A.4.3.2.4 and ISO 14065:2020 this is different to the risk assessment that is required from project developers to carry out as part of the Peatland Code for more information see [Project Plan Validation](#) section.

In addition, the following applies:

4.2.1 Site Visits

Requirement: There is no site visit required for Project Plan Validation as this a desk based exercise, the validator may request additional evidence such as, drone images, additional photographs of specific hags/gullies, fixed point photographs to be submitted and if the validation body cannot adequately check the baseline virtually the area will have to be removed from the project unless more baseline information can be provided. A site visit is required as part of the restoration validation and verification process. Restoration validation site visit shall happen within a year of the restoration work being completed. For more information on what is required see the relevant sections.

Requirement: It is acceptable to have the same validation/verification body perform validation and verification for the same project. However, after three consecutive verifications with the same

validation/ verification body projects shall have the fourth verification with a different validation/verification body to ensure impartiality and accuracy

4.2.2 Non-Conformances

Requirement: The VVB shall have a procedure for issuing non-conformances and for managing any non-conformances raised during a Peatland Code assessment. The timeline for response should be agreed between the validator and the client. Each non-conformance shall be documented with its description, extent, and classification and if applicable precise location (grid reference),

A non-conformance is any instance where the project does not meet the requirements of the Peatland Code. This includes, but is not limited to:

- Inaccurate, incomplete, or missing documentation
- Discrepancies in information provided (e.g., mapping, peat depth data)
- Issues that fall below the 5% materiality threshold and therefore do not materially affect the GHG assertion

4.2.3 Opinion types

Requirement: A VVB shall issue a landowner/project developer a validation/verification opinion after each formal PC assessment (project plan, restoration validation year 5 verification etc). The VVB shall issue an opinion on the GHG assertion as set out in ISO 17029:2019 Clause 9.7, ISO 14065:2020 Clause 9.7 and 14064-3:2019, 9 for validation or verification opinions.

The types of opinions as detailed in the ISO 14064-3:2019 shall be selected:

Unmodified: The project meets all the required standards without any changes.

Modified: The project meets the standards but with some modifications or conditions.

Adverse: The project does not meet the required standards, and significant issues need to be addressed.

Disclaimed: Insufficient information provided to form an opinion²³ below

At validation provided all non-conformance are addressed by the project developer the opinion statement shall be unmodified. The VVB shall only issue a disclaimed opinion if the non-conformances have not been addressed in the agreed timeframe despite multiple attempts to gain the information required. A modified opinion may be issued if a forward facing corrective action is issued at restoration validation or verification.

4.2.4 Level of Assurance

Assurance is provided by validation/verification body and gives confidence to stakeholders and parties interested in the GHG assertion. The ISO definition of limited and reasonable levels of assurance shall be used please see ISO 14064-3:2019 clauses 3.6.6 and 3.6.7.

² If sufficient information cannot be obtained and the information is necessary for the verifier/validator to form a conclusion, the verifier/validator shall not proceed with the verification/validation and shall disclaim the issuance of an opinion.

Limited assurance (used for validation verification) focuses on identifying **material misstatements above the 5% threshold**. Under limited assurance, the VVB aims to obtain sufficient evidence to conclude that no material misstatements above the 5% threshold are present

Reasonable assurance (possible for later verifications as science/technology advances) requires a more detailed assessment and is currently not being issued for Peatland Code verifications.

4.3 Final Opinion

Requirement: The VVB shall send all the key document reviewed by an assessor to the Peatland Code team before a Validation or Verification statement is uploaded to the S&P registry. The Peatland Code team ensure that no errors or discrepancies between the documents i.e. project name, hectareage, grid reference etc are present to ensure the validation and verification statements are correct. After reviewing the key documents, the Peatland Code team shall confirm that the Validation/Verification statement can be signed and uploaded onto the registry by the VVB.

The VVB shall sign and date the final opinion statement, which will then be uploaded to the public view of the registry. A project plan validation opinion expires **three years** from the date of issued however restoration validation opinion is valid until the Year 5 verification is due.

4.3.1 Opinion Information

Requirement

In addition to the requirement set out in ISO 17029:2019 Clause 9.7.2 and 14064-3:2019, 9.3 the statement shall contain the following information:

- Project Name
- Markit Registry number/ID
- Client Name
- Landowner/Project Developer
- Location information
- GHG assertion
- Site validation date
- Peatland Code Versions
- Opinion

The VVB shall ensure that the validation and verification templates are correct and update any templates that are out of date or reference incorrect ISO standard versions.

4.3.2 Information provided after the opinion statement has been issued

It may be necessary to change the details after an opinion statement has been issued the VVB shall have an internal process for this that follows 14064-3 10 clause 9.8,9.8.1 and 9.8.2. If a new statement is required, they shall inform and issue the new statement to IUCN UK PP and the registry.

4.4 Validation

In addition to the general process set out in ISO 17029:2019 Clause 9.1 the VVB shall meet the following requirements detailed below:

4.4.1 Project Plan Validation:

Requirement

The VVB shall review the documents below against the requirements set out in the Peatland Code and Field Protocol. Every document must be checked against the version of the Peatland Code the

project is being validated against. The version of the Peatland Code the project is being validated against should be stated in advance. Details on opinion statements, materiality and non-conformance are detailed in section [4.2 Peatland Code Assessments](#).

VVB Guidance: Validation cannot be completed until all documents below are provided by the Project Developer/Landowner in full. Incomplete or incorrect documents will be returned to VVB for corrections by the project developer when picked up at IUCN UK PP checks or when the project goes through the registry checks. To ensure a speedy validation process VVBs should check the documentation thoroughly before submitting to IUCN UK PP for green light checks.

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Validation Check requirement
Project Design Document	<p>Check that all fields are completed and accurate.</p> <p>Using the project grid reference VVB shall check the project is not registered under another standard to ensure no double counting.</p>	<p>Please ensure the following information is correct in the PDD and matches the associated documentation such as Project length additionality percentage, emission calculators, grid reference, project developer and project name.</p> <p>Additional guidance regarding the consultation:</p> <p>The information shall include details of consultation methods, including comments and how these will be addressed, these can be a range of method. It is for the assessor to determine the most appropriate method. Projects that have multiple phases may do one consultation for all phases of the project and don't need to re-consult for every phase. When filling the PDD for the later phases it is acceptable for the project developers to reference the consultation carried in</p>	Document must be fully completed with no blank sections

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Validation Check requirement
		<p>phase one however the Project Developer shall state on a public notice board the start of the phases.</p> <p>Any grievances or objections will be added Annex 1. If the VVB feel that insufficient information has been included to meet the Peatland Code requirement the VVB will request more evidence to be submitted.</p>	
Emissions calculator	VVB shall check the start date, duration, hectares and emission reductions match the other Peatland Code documents. Ensure that correct formulas are used for Table 6.	<p>Check the project name, project length and start date is correct. If a project has amended the duration in table 6 to something other than stated in the template, check that the correct formula has been written in and not just a manually entered emissions reduction number.</p> <p>For Project Plan Validation against version 2.1 the carbon cost section of the emissions calculator can be an estimate and needs to be completed but is not checked until Restoration Validation.</p>	Document must be fully completed and correspond to the PDD and additionality calculator information.
Additionality calculator	Costs should reflect the work stated in the Management and Monitoring Plan. Costs shall be in the correct sections as not to incorrectly	Please see Section 1.5 of the Peatland Code and the Guidance tab of the Additionality Calculator template.	% grant funded cannot exceed 85%.

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Validation Check requirement
	affect the public/private finance percentage.		
Proof of any other income (e.g. public grant)	Check that the amount in the proof document is reflected in the additionality calculator	N/A	Requested as evidence at validation
Risk assessment	The monitoring plan shall link to the risk assessment. All potential hazards are identified and addressed, with a 'Risk Rating with Controls' rating of 'Tolerable' or better. Risk Assessment must link to the monitoring plan.	Guidance tab of the Risk Assessment template.	All risks have a rating of tolerable or better.
Project maps	The map must adhere to the Field Protocol version requirements that the project is validated against. However, in cases where the site survey was undertaken prior to the release of a new version of the Field Protocol, that site survey can be validated against the relevant earlier Field Protocol up to 2 years after the update.	See the Peatland Code Field Protocol. If the project has changed between Project Plan Validation and Restoration Validation in hectareage, duration, peat depth or condition, a revised map is required. See the Peatland Code Clarification document 2.1 for clarity on Mapping. On a 100x100 grid there should be a peat depth within 50m of an AU on a 50x50 this 25m.	Must adhere to the Field Protocol version it was validated against However, in cases where the site survey was undertaken prior to the release of a new version of the Field Protocol, that site survey can be validated against the relevant earlier Field Protocol up to 2 years after the update.
Shapefiles of project area	Shall be provided to a level that VVBs can be confident to validate against.		Not required.

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Validation Check requirement
Management plan (see Peatland Code for requirements)	VVB shall check that all sections of the Management Plan template are completed with enough clarity and detail that in later years anyone reviewing this document will have a full understanding of the planning and processes behind the restoration.	For versions prior to 2.0 that do not require the Management and Monitoring Template, it is common to find that the <i>statement of the individuals involved in the delivery of the restoration and management activities and their expertise</i> is missing. For this section we do not expect the names of the contractors, but the skills, experience required and qualifications such as licences to operate machinery are essential.	Document must be fully completed with no blank sections. Prior to version 2.0 we can accept incomplete management and monitoring documents, providing the information is captured elsewhere (such as the social impact section of the PDD, for example).
Monitoring plan (see Peatland Code for requirements)	The VVB shall check that all sections of the Monitoring Plan template are completed with enough clarity and detail that in later years anyone reviewing this document will have a full understanding of the planning and monitoring behind the restoration.	See above Management Plan guidance.	Document must be fully completed with no blank sections. Prior to version 2.0 we can accept incomplete management and monitoring documents, providing the information is captured elsewhere (such as the social impact section of the PDD, for example).
Peat depths at each survey point using the template provided	VVB shall ensure that the survey data and the project duration in the other documents align with the % survey points over peat depth (cm).	Instructions tab of the peat depth survey template. Projects being validated to 2 and 2,1 must use the most up-to-date template available on the website. Project that have submitted their own template	Peat depth recordings in the template and % survey points over the peat depth matches the stated project duration.

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Validation Check requirement
		should not be accepted and asked to complete the PC template instead.	
Water table data for fens	<p>A minimum baseline of 12 months is required.</p> <p>VVB shall check the expert that drew up the water table monitoring design meets the PC competency requirements set out in the Field Protocol.</p>	See the Peatland Code Field Protocol.	
Baseline evidence	Baseline evidence as per the Field Protocol.	<p>As stated in the Peatland Code Guidance: <i>restoration could start prior to completion of Project Plan Validation. In this instance the risk of not achieving Project Plan Validation is for the project (no additional baseline evidence can be collected).</i></p> <p>Baseline surveys are valid for 2 years and peat depth data is valid for 5 years. For projects requiring re-baselining a proportion of the stie will be permitted to be surveyed to evidence the site hasn't changed further guidance will be published once approved by TAB.</p>	

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Validation Check requirement
Landowner and Project Developer commitments	Signed statement by both the controlling party/parties of the land and project developer with no alterations to the document.	Some projects have in the past altered the commitment statement to fit their own requirements. This is not permitted, and the Peatland Code team must be consulted if a project attempts to do so.	Signed statement by both the controlling party/parties of the land and project developer with no alterations to the document.
Land ownership evidence	Legal ownership, or tenure of the land for the duration of the project, shall be demonstrated for the project area. VVBs are required to have evidence of this.	See section 1.3 of the Peatland Code.	Not required.
Communications Agreement (document owned by S&P Global)	Document signed by both the Project Proponent and Authorised Representative. The Registry provider checks this further, so no other checks required from the VVB.	If the Project Proponent/Project Developer and Authorised Representative are the same entity, the document is not required.	Document completed and signed by both parties.

4.4.2 Restoration Validation

The restoration validation for Peatland Code projects shall take place within a year of the project start date unless the project has a valid extension in place.

Requirement: The following documents shall be reviewed by the VVB:

- Final restoration report
- Proof of public funding received
- Emissions calculator and or Carbon Cost Calculator

VVB Guidance: If the project has had a change i.e. change in area from validated project plan the following documents need to be adjusted accordingly and resubmitted by the project developer:

- Project Design Document
- Emissions calculator/ and or Carbon Cost & Emissions Calculator
- Additionality calculator
- Project maps (see Field Protocol for guidance)

These documents shall be the same version as used for Project Plan Validation with the exemption of the emissions calculator if no PIUs are issued.

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Restoration Validation Check requirement
Project Design Document (PDD)	The PDD must have the updated start date to reflect when restoration work finished. Any other changes to the project must be reflected in the updated PDD.	Any changes made to the project will result in an updated PDD. The version of the PDD will determine which version the project is being validated against and this must be the same for pre and post restoration even if they are using an earlier field protocol.	Document must be fully completed with no blank sections. The net area, project length, project developer details, start date, additionality contribution and grid reference all need to match the other documentation.
Carbon Cost & Emissions Calculator	As part of the document review, the assessment team will check this has been completed and the assessor while on site will check the interventions stated in the carbon cost calculator have been used. If odd years the review should ensure the formular in table 6 is correct.	Any interventions mentioned in the carbon cost calculator that do not match what has been stated must be noted and raised with the Project Developer. This may result in an updated carbon cost calculator and PDD.	Document must be fully completed with no blank sections. Team will check table 6 has been correctly completed especially for project length where the vintages have had to be manually changed.
Additionality Calculator	The true cost of the restoration shall be reflected in the additionality calculator at RV therefore, the % public funding will be different to the estimate from project plan. Check the figure in the additionality matches the PDD.	In the non-carbon income, this is other external private income sources not linked to carbon (now or in the future). Private landowner contributions would fall under non-carbon finance unless the credits are being used for insetting, the landowner contribution would be considered carbon income rather than non-carbon income and should be listed as such.	
Project maps	The map must adhere to the Field Protocol version requirements that the project is validated	See the Peatland Code Field Protocol.	Must adhere to the Field Protocol version it was validated against

	<p>against. However, in cases where the site survey was undertaken prior to the release of a new version of the Field Protocol, that site survey can be validated against the relevant earlier Field Protocol up to 2 years after the update.</p>	<p>If the project has changed between Project Plan Validation and Restoration Validation in hectareage, duration, peat depth or condition, a revised map is required. A revised map is also required if areas have been missed and found at the RV site visit.</p> <p>See the Peatland Code Clarification document 2.1 for clarity on Mapping. On a 100x 100 grid there should be a peat depth within 50m of an AU on a 50x50 this should be 25m. If a shallow area has 3 connected points and has been cut out which has left an overhanging area and that doesn't have an eligible peat depth of deeper peat within 25m then this also needs to be removed.</p>	<p>However, in cases where the site survey was undertaken prior to the release of a new version of the Field Protocol, that site survey can be validated against the relevant earlier Field Protocol up to 2 years after the update.</p>
<p>Risk assessment</p>	<p>The monitoring plan shall link to the risk assessment. All potential hazards are identified and addressed, with a 'Risk Rating with Controls' rating of 'Tolerable' or better. Risk Assessment must link to the monitoring plan.</p> <p>For 2.1 the project developer must use the updated risk assessment template</p> <p>Peatland Code 2.1 risk assessment is divided into two components of risk – the likelihood of the event occurring and the impact of the event. The PD needs to have RMP for any scores higher than</p>	<p>Guidance tab of the Risk Assessment template.</p> <p>PC 2.1 Updated guidance can be found in the PC 2.1 guidance document on acceptable levels of risk.</p>	<p>All risks have a rating of tolerable or better.</p> <p>For 2.1 Scores for any event activity category above 13 pose an unacceptable risk and shall be reduced through mitigation measures prior to the issuance of PIUs as seen in a RMP and that the plan has mitigated any risk with a score greater than 13.</p>

	13 to show how they plan to mitigate the risk.		
Peat depths at each survey point using the template provided	Should the assessor find a discrepancy in the peat depth collect at RV the project will need to update the template which may account for a change in the project length. More guidance on tolerance levels will be provided following guidance from TAB	Instructions tab of the peat depth survey template. Projects being validated to 2 and 2,1 must use the most up-to-date template available on the website. Project that have submitted their own template should not be accepted and asked to complete the PC template instead.	Peat depth recordings in the template and % survey points over the peat depth matches the stated project duration.
Restoration report	This document does not have a standardised format, the VVB can accept any report providing it clearly details outlining which restoration activities were carried out, including any supporting evidence (i.e. a map of restoration footprint overlaid over the validated Assessment Unit (AU) map, or drone imagery), and cross referenced with the validated restoration plan.		Need to be part of documents provided for restoration validation

4.4.3 Process

The VVBs will have their own internal restoration validation process in place that follows the ISO standards and carry out a desktop review of the documentation mentioned above. A site visit will then be arranged to determine if Peatland Code requirements have been met.

During the site visit the independent auditor will walk over the site and check for evidence that the work stated at Project Plan Validation has been carried out including taking peat depth measurements. If during the site visit the auditor sees evidence of restoration works failing which could lead to a reversal in condition category i.e. evidence of increased deer numbers, erosion evidence, dams failing, these issues will be raised as a recommendation to monitor on the validation opinion statement.

4.1.4 Restoration Validation site visit

If, during the restoration validation site visit, the assessor identifies an area or feature that has not been restored or has been missed, the materiality threshold shall be applied:

1. Non-material finding (<5% of claimable emissions)

Where the affected area represents less than 5% of the project's claimable emission reductions (i.e., below the materiality threshold), the validation statement may be issued with a forward-facing corrective action requiring the project developer or landowner to complete restoration of the identified areas.

2. Material misstatement (≥5% of claimable emissions)

Where the affected area represents 5% or more of the project's claimable emission reductions, the issue constitutes a material misstatement. In this case, the project developer or landowner must choose one of the following options:

1. Remove the area from the project boundary and the associated units are marked as not delivered. All relevant project documents (including maps, emission calculations, and boundaries) must be updated to reflect this change before restoration validation can proceed.
2. Undertake remedial works to retain the area in the project. If the project developer or landowner wishes to keep the affected area within the project, remedial works shall be completed. The project's start date will be revised to the date on which the remedial works are fully completed. A validation statement will be issued once adequate evidence of completion of the remedial works has been provided.

4.4.5 Peat Depth Discrepancy at RV

If, during the restoration validation site visit, the assessor's peat depth point collected show a discrepancy compared to the Peat depths submitted by the project developer the following options apply

- The project developer accepts the peat depths collected by the assessor and if required amend the peat depth spreadsheet and if this results in removal of areas this change is also reflected in the updated maps and documentation.
- The project re-surveys the site and submits updated peat depth

4.5 Verification

Verification of a Peatland Code project takes place at Year 5 of the project "Start date" and thereafter every 10 years. An additional verification is required at the end of the project if the time since last verification is less than 10 years. The verification assesses whether the requirements of the Peatland Code have been met and confirms that the baseline condition category has undergone a step change to the next category, demonstrating a positive trajectory toward improved peatland condition.

The current methodology below is currently under revision, and is being piloted for 6 months:

4.5.1 Desked based review:

Requirement: VVBs shall implement internal verification processes aligned with ISO 17029:2019 Clause 9. As part of these processes, the VVB shall carry out a comprehensive strategic analysis and risk assessment to inform the design of the evidence-gathering plan and the site visit. The outcomes of this risk assessment shall guide sampling decisions and identify the specific locations to be visited by the auditor examples of relevant risk factors include, but are not limited to:

- Geo-ecological or topographical characteristics that may influence restoration success or accessibility.
- Assessment unit types considered at highest risk of non-conformance.
- Client or project developer complaints, previous non-conformances, or historical issues that may affect restoration outcomes.

- Risks associated with specific restoration techniques, taking the above factors into account.

This assessment shall be specific to the project and client and shall include a detailed review of all documentation submitted by the project developer including the site map showing condition categories for each Assessment Unit. If the verifier does not agree with the mapped condition categories, a non-conformance shall be issued.

- Project Progress Report³
- Condition change monitoring report
- Fixed-point photographs/drone imagery/Aerial imagery
- Updated AU map
- Updated emission calculator using the latest version template, but with the same percentage contribution to the risk buffer as during validation (unless the risk buffer is depleted, and projects are required to add more units to the risk buffer).
- Landowner, tenant and agent contact details (if any parties have changed since last assessment)
- For fens: water table data, including annual average effective water table (see Field Protocol for guidance)
- For fens: annual emissions calculators using the annual average effective water table for the duration of the vintage

³ Template available at [Peatland Code Key Documentation & Support | IUCN UK Peatland Programme](#)

Peatland Code Mandatory Document	VVB check requirement	VVB Guidance	IUCN UK PP Verification Check requirement
<p>Project Progress Document (PDD)</p>	<p>The PDD must have completed the project progress report with no blank section and provided details under each photograph provided. The table 7 matches the verification emission calculator.</p>	<p>Any changes made to the project will result in an updated PPR. The version of the PPR will determine which version the project is being validated against and this must be the same version they were validated against.</p> <p>If the project now has a legal requirement to restore the project area the project will need to update their additional test. This will likely make their project non-additional and should make the Project developer and IUCN UK PP aware so we can look at marking units as non-delivered.</p>	<p>Document must be fully completed with no blank sections. The net area, project length, project developer details, start date, with detail information on the site survey section.</p>
<p>Verification Emissions Calculator 15% or 20% risk buffer contribution</p>	<p>As part of the document review, the assessment team shall check the following</p> <p>The correct emission calculator has been completed the risk buffer contribution needs to be the same as validation. Project under 2.1 will be using the 20% contribution.</p> <p>The AU areas in Table 2.1 of the Bog Emissions Calculator for verification matches the map.</p> <p>Table 6 has been correctly completed for uneven project lengths</p> <p>The Comparison New versus Old tab has been</p>	<p>Any interventions mentioned in the carbon cost calculator that do not match what has been stated must be noted and raised with the Project Developer. This may result in an updated carbon cost calculator and PDD.</p>	<p>Document must be fully completed with no blank sections. Team will check table 6 has been correctly completed especially for project length where the vintages have had to be manually changed.</p>

	completed and that all the values match including Table 7.		
Additionality Calculator	Any changes since validation need to be updated in the additionality calculator. The VVB assessment team shall check the test 1 section is still additional and if the project now has a legal requirement to restore the project area the project will need to update their additional test. This will likely make their project non-additional and should make the Project developer and IUCN UK PP aware so we can look at marking units as non-delivered.	In the non-carbon income, this is other external private income sources not linked to carbon (now or in the future). Private landowner contributions would fall under non-carbon finance unless the credits are being used for insetting, the landowner contribution would be considered carbon income rather than non-carbon income and should be listed as such.	
Project Developer site survey map	The map must adhere to the detail in verification methodology and VVB need to see this has been included by the Project Developer in the PPR.	See section 7.5 in the Verification Methodology.	The map must adhere to the detail in verification methodology and VVB need to see this has been included by the Project Developer in the PPR.
Assessment Unit map	The VVB shall check that the PD has correct mapped the areas that have not moved to the expected condition category on the Assessment Unit. This will be part of the evidence reviewed for the VVB to determine the walking route for the site visit.	More guidance on the PD requirement can be found in 9.2	The map must adhere to the detail in verification methodology.

<p>Risk assessment</p>	<p>The monitoring plan shall link to the risk assessment. All potential hazards are identified and addressed, with a 'Risk Rating with Controls' rating of 'Tolerable' or better. Risk Assessment must link to the monitoring plan.</p> <p>For 2.1 the project developer must use the updated risk assessment template</p> <p>Peatland Code 2.1 risk assessment is divided into two components of risk – the likelihood of the event occurring and the impact of the event. The PD needs to have RMP for any scores higher than 13 to show how they plan to mitigate the risk.</p>	<p>Guidance tab of the Risk Assessment template.</p> <p>PC 2.1 Updated guidance can be found in the PC 2.1 guidance document on acceptable levels of risk.</p>	<p>All risks have a rating of tolerable or better.</p> <p>For 2.1 Scores for any event activity category above 13 pose an unacceptable risk and shall be reduced through mitigation measures prior to the issuance of PIUs as seen in a RMP and that the plan has mitigated any risk with a score greater than 13.</p>
-------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

4.5.2 Verification site visit

Requirement: Following the information gathered during the desk based review carried out by the Project developer the VVB shall use this information to determine the sample area and walking route of the site. The assessor shall then record whether the sampled areas has changed to the expected condition category and if areas show a risk of reversal in condition category, e.g., evidence of increased deer numbers, erosion evidence, dams failing.

The table below and Table 2 in the Verification Methodology provides indicators for when a condition category has not moved to the next category.

Condition category	Indication the condition has not moved to next category
Actively eroding:	Any area of bare peat that is bigger than 1x1m
Drained: Hagg/gully	Features that are missed at restoration For dammed gullies: less than 50% of the area between dams is filled with water and/or vegetation

	For reprofiled hags/gullies: still a vertical feature with or without bare peat visible.
Drained: Artificial	Features that are missed at restoration For dammed drains: less than 50% of the area between dams is filled with water and/or vegetation For zipped drains: the drain is still visible.
Modified:	No or very little sphagnum present Caluna vulgaris or other non-bog vegetation (e.g., purple moor grass extensive Bare peat more than 1x1m patches

4.5.3 Non-conformance at verification

If, during the verification site visit, the assessor identifies an area or feature that has not moved to the expected condition category, the materiality threshold shall be applied as follows:

Non-material finding (<5% of claimable emissions)

Where the affected area represents less than 5% of the project’s claimable emission reductions (i.e. below the materiality threshold), the finding is considered non-material. In this case, the verification statement may be issued, provided that the identified non-conformance(s) are addressed in line with the verifier’s requirements.

Material misstatement (≥5% of claimable emissions)

Where the affected area represents 5% or more of the project’s claimable emission reductions, the issue constitutes a material misstatement.

As a result, the affected units shall be deemed not delivered for the current verification vintage. The associated non-conformance must be resolved before those units may be considered eligible for verification in any subsequent vintage.

For information on Materiality thresholds, levels of assurance see section 4.1 and 4.2.2

5.0 Suspension/Termination and Reinstatement

The Peatland Code Executive Board retains the rights to terminate or suspend a VVB should they no longer meet the eligibility requirements or the VVB is seen to be involved with malpractice/fraudulent claims. In the event of having no approved VVBs, the Peatland Code Executive Board shall pause any Peatland Code validation and verifications until a suitable approved VVB is appointed

5.1 Suspension

The IUCN UK PP may suspend a VVB under the following circumstances:

- Persistent delays in service levels which have not been addressed despite multiple formal requests from the Executive Board.
- Failure to participate in the annual audit required for maintaining ISO accreditation
- Losing ISO 14064-3:2019 and 14065:2020 accreditation
- Suspended by UKAS

The duration of the suspension will be decided based on the reason for the suspension and will be communicated in writing to the VVB. Details of the suspension will then be published on the IUCN UK PP website for transparency. During any suspension, the VVB will be unable to validate or verify any Peatland Code projects. Should the VVB disagree with the suspension they can appeal the decision via the appeals process detailed [here](#).

5.2 Termination

The IUCN UK PP may terminate a VVB under the following circumstances:

- Engagement in unlawful or fraudulent activities
- Failure to address reasons for being suspended in the given timeframe after multiple follow up attempts
- No longer meet the eligibility criteria required to be an approved VVB

5.3 Reinstatement

A suspended VVB can be reinstated by the Executive Board once:

- The suspension from UKAS has been lifted.
- Annual ISO 14064-3:2019 and 14065:2020 accreditation has been granted.
- Evidence that improved process and capacity will reduce any delays and meet the requirements set out in the MoU.

6.0 Grievance and Appeals process

The IUCN UK PP is committed to ensure that the grievance and appeal process is as transparent and fair as possible. If you have any of the grievances go to our [website](#) to find out more information and next steps.